

## GENERAL INDEX.

PAGE	PAGE		
ACCOUNTANCY IN RELATION TO IRISH INDUSTRY AND COMMERCE— Paper by Mr. D. Tilfourd Boyd, B.Com.Sc., F.S.A.A. . . . .	366	BUDGET, 1937— Chancellor's Speech . . . . . Notes <i>re</i> . . . . . Resolutions, Text of . . . . .	281 269 288
ACCOUNTANCY PROBLEMS OF YESTERDAY AND TO-DAY— Lecture by Mr. E. Furnival Jones, F.C.A., F.S.A.A. . . . .	181	Business Names Act— Default Under . . . . .	468
ACCOUNTANT— Misuse of Description (Note) . . . . . Qualifications for (Note) . . . . .	2 200	Cash Sales and Receipt Stamps— Correspondence <i>re</i> . . . . .	7, 64
ACCOUNTANT OFFICERS, AUXILIARY AIR FORCE . . . . .	459	CHANGES AND REMOVALS— 25, 50, 115, 160, 189, 225, 263, 290, 326, 389, 425, 484	C
ACCOUNTANT OFFICERS, ROYAL AIR FORCE— Note <i>re</i> Entrance Examination . . . . .	173	CHARTERED ACCOUNTANTS' STUDENTS' SOCIETY OF EDINBURGH— Jubilee Dinner . . . . .	114
ACCOUNTANT OFFICERS, ROYAL NAVAL RESERVE— Annual Dinner . . . . .	176	CHARTERED INSTITUTE OF SECRETARIES— Examination Preparation Courses . . . . . Fusion with Incorporated Secretaries' Association . . . . .	2 59, 307
ACCOUNTING RESEARCH ASSOCIATION— Inaugural Meeting . . . . .	118, 121	CITY OF LONDON COLLEGE— Distribution of Prizes by the Lord Mayor of London . . . . .	147
ALTERNATE DIRECTORS (Article) . . . . .	456	COLLECTING BANKER'S LIABILITY— Article on . . . . .	201
AMERICAN INSTITUTE OF ACCOUNTANTS— Fiftieth Anniversary Celebrations (Note) . . . . . Retirement of Mr. A. P. Richardson . . . . .	362 124	COMMONWEALTH INSTITUTE OF ACCOUNTANTS— Jubilee Celebrations . . . . .	327
Ancient Bookkeeping— Correspondence <i>re</i> . . . . .	64	COMPANIES— Board of Trade Report (Note) . . . . . Company Law Revision— Question in Parliament . . . . .	38 73
APPEALS TO THE GENERAL COMMISSIONERS FOR INCOME TAX— Lecture by Mr. R. W. Lynn, Solicitor . . . . .	50	Debentures and the Powers of Receivers : Lecture by Mr. Percy H. Walker, F.S.A.A. . . . .	207
AUDITING, SOME PRACTICAL POINTS IN— Lecture by Mr. Walter Holman, F.S.A.A. . . . .	84	Debentures securing "All Moneys due or to become due" (Note) . . . . .	38
BANKING— Banker's Lien (Note) . . . . . Collecting Banker's Liability (Article) . . . . . Correct Use of "Per Pro" (Note) . . . . . Currency Problems : Lecture by Mr. A. R. C apey, Foreign Manager, District Bank, London . . . . . Documentary Bills (Note) . . . . . Gilbart Lectures (Notes) . . . . . Mr. R. McKenna's Review of the Monetary Situation (Note) . . . . . Names of Banks on Prospectuses (Note) . . . . . Refer to Drawer (Article) . . . . .	165 201 37 25 165 165 165 165 200 40	Directors, Qualification and Part Payment of (Article) . . . . . Fraud on Minorities (Article) . . . . . General Knowledge : The Questions on Company Practice : Lecture by Mr. W. J. Back, Incorporated Accountant . . . . . German Company Law— Notes <i>re</i> New Legislation . . . . . Income Tax as Affecting Companies : Lecture by Mr. C. C. Bensted, Inspector of Taxes . . . . .	3 274 192 192 199, 275 55
BANKS AND TRUST RECEIPTS (Correspondence) . . . . .	459	Indian Companies Amendment Act, 1936— Article on . . . . . Note <i>re</i> . . . . . Pro-forma Balance Sheet . . . . .	168 38 174
BANKRUPTCY— Board of Trade Report (Notes) . . . . . Insolvencies, The Law relating to Accounts in : Lecture by Mr. Gordon E. Radford, Incorporated Accountant . . . . . Insolvency Law, Simplification of : Lecture by Mr. Daniel Mahony, F.S.A.A. . . . . Insolvent Clients, Payment for Services to (Article) . . . . .	39 18 291 123	Inland Revenue Report, 1935-36 (Notes) . . . . . Internal Disputes of Small Companies (Article) . . . . . Landlord and Liquidation (Correspondence) . . . . . Letters of Request and Stamp Duty . . . . . Prospectuses, Names of Banks on (Note) . . . . . Proxies for Use at Class Meetings (Article) . . . . . Reduction of Capital, Minorities and (Article) . . . . . Share-pushing, Departmental Committee on— Notes <i>re</i> . . . . . Recommendations . . . . .	234 313 6 454 200 273 122 74, 453 461
BELFAST AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Meeting . . . . . Conference of Incorporated Accountants . . . . . Syllabus of Meetings . . . . .	306 363 116	Structure of Limited Liability Companies : Paper by Mr. Fred. Woolley, J.P., F.S.A.A. . . . .	373
BIRMINGHAM AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Dinner . . . . . Annual Meeting . . . . . Meetings . . . . . Syllabus of Meetings . . . . .	148 403 261 31	CONGRESS OF ACCOUNTANCY IN PARIS— Programme . . . . . Bodies to be Represented . . . . .	439 460
Birth Rate, Decline of (Note) . . . . .	38	CORONATION OF KING GEORGE VI AND QUEEN ELIZABETH— Notes <i>re</i> . . . . . Floodlighting of Incorporated Accountants' Hall . . . . . Honours List (Note) . . . . .	270, 298, 309 301 343
BRADFORD AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Report . . . . .	450		

## GENERAL INDEX.

PAGE	PAGE		
ACCOUNTANCY IN RELATION TO IRISH INDUSTRY AND COMMERCE— Paper by Mr. D. Tilfورد Boyd, B.Com.Sc., F.S.A.A. . . . .	366	BUDGET, 1937— Chancellor's Speech . . . . . Notes <i>re</i> . . . . . Resolutions, Text of . . . . .	281 269 288
ACCOUNTANCY PROBLEMS OF YESTERDAY AND TO-DAY— Lecture by Mr. E. Furnival Jones, F.C.A., F.S.A.A. . . . .	181	Business Names Act— Default Under . . . . .	468
ACCOUNTANT— Misuse of Description (Note) . . . . . Qualifications for (Note) . . . . .	2 200	Cash Sales and Receipt Stamps— Correspondence <i>re</i> . . . . .	7, 64
ACCOUNTANT OFFICERS, AUXILIARY AIR FORCE . . . . .	459	CHANGES AND REMOVALS— 25, 50, 115, 160, 189, 225, 263, 290, 326, 389, 425, 484	C
ACCOUNTANT OFFICERS, ROYAL AIR FORCE— Note <i>re</i> Entrance Examination . . . . .	173	CHARTERED ACCOUNTANTS' STUDENTS' SOCIETY OF EDINBURGH— Jubilee Dinner . . . . .	114
ACCOUNTANT OFFICERS, ROYAL NAVAL RESERVE— Annual Dinner . . . . .	176	CHARTERED INSTITUTE OF SECRETARIES— Examination Preparation Courses . . . . . Fusion with Incorporated Secretaries' Association . . . . .	2 59, 307
ACCOUNTING RESEARCH ASSOCIATION— Inaugural Meeting . . . . .	118, 121	CITY OF LONDON COLLEGE— Distribution of Prizes by the Lord Mayor of London . . . . .	147
ALTERNATE DIRECTORS (Article) . . . . .	456	COLLECTING BANKER'S LIABILITY— Article on . . . . .	201
AMERICAN INSTITUTE OF ACCOUNTANTS— Fiftieth Anniversary Celebrations (Note) . . . . . Retirement of Mr. A. P. Richardson . . . . .	362 124	COMMONWEALTH INSTITUTE OF ACCOUNTANTS— Jubilee Celebrations . . . . .	327
Ancient Bookkeeping— Correspondence <i>re</i> . . . . .	64	COMPANIES— Board of Trade Report (Note) . . . . . Company Law Revision— Question in Parliament . . . . .	38 73
APPEALS TO THE GENERAL COMMISSIONERS FOR INCOME TAX— Lecture by Mr. R. W. Lynn, Solicitor . . . . .	50	Debentures and the Powers of Receivers : Lecture by Mr. Percy H. Walker, F.S.A.A. . . . .	207
AUDITING, SOME PRACTICAL POINTS IN— Lecture by Mr. Walter Holman, F.S.A.A. . . . .	84	Debentures securing "All Moneys due or to become due" (Note) . . . . .	38
BANKING— Banker's Lien (Note) . . . . . Collecting Banker's Liability (Article) . . . . . Correct Use of "Per Pro" (Note) . . . . . Currency Problems : Lecture by Mr. A. R. C apey, Foreign Manager, District Bank, London . . . . . Documentary Bills (Note) . . . . . Gilbart Lectures (Notes) . . . . . Mr. R. McKenna's Review of the Monetary Situation (Note) . . . . . Names of Banks on Prospectuses (Note) . . . . . Refer to Drawer (Article) . . . . .	165 201 37 25 165 165 165 165 200 40	Directors, Qualification and Part Payment of (Article) . . . . . Fraud on Minorities (Article) . . . . . General Knowledge : The Questions on Company Practice : Lecture by Mr. W. J. Back, Incorporated Accountant . . . . . German Company Law— Notes <i>re</i> New Legislation . . . . . Income Tax as Affecting Companies : Lecture by Mr. C. C. Bensted, Inspector of Taxes . . . . .	3 274 192 192
BANKS AND TRUST RECEIPTS (Correspondence) . . . . .	459	Indian Companies Amendment Act, 1936— Article on . . . . . Note <i>re</i> . . . . . Pro-forma Balance Sheet . . . . .	168 38 174
BANKRUPTCY— Board of Trade Report (Notes) . . . . . Insolvencies, The Law relating to Accounts in : Lecture by Mr. Gordon E. Radford, Incorporated Accountant . . . . . Insolvency Law, Simplification of : Lecture by Mr. Daniel Mahony, F.S.A.A. . . . . Insolvent Clients, Payment for Services to (Article) . . . . .	39 18 291 123	Inland Revenue Report, 1935-36 (Notes) . . . . . Internal Disputes of Small Companies (Article) . . . . . Landlord and Liquidation (Correspondence) . . . . . Letters of Request and Stamp Duty . . . . . Prospectuses, Names of Banks on (Note) . . . . . Proxies for Use at Class Meetings (Article) . . . . . Reduction of Capital, Minorities and (Article) . . . . . Share-pushing, Departmental Committee on— Notes <i>re</i> . . . . . Recommendations . . . . .	234 313 6 454 200 273 122 74, 453 461
BELFAST AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Meeting . . . . . Conference of Incorporated Accountants . . . . . Syllabus of Meetings . . . . .	306 363 116	Structure of Limited Liability Companies : Paper by Mr. Fred. Woolley, J.P., F.S.A.A. . . . .	373
BIRMINGHAM AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Dinner . . . . . Annual Meeting . . . . . Meetings . . . . . Syllabus of Meetings . . . . .	148 403 261 31	CONGRESS OF ACCOUNTANCY IN PARIS— Programme . . . . . Bodies to be Represented . . . . .	439 460
Birth Rate, Decline of (Note) . . . . .	38	CORONATION OF KING GEORGE VI AND QUEEN ELIZABETH— Notes <i>re</i> . . . . . Floodlighting of Incorporated Accountants' Hall . . . . . Honours List (Note) . . . . .	270, 298, 309 301 343
BRADFORD AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS— Annual Report . . . . .	450		

PAGE	PAGE
<b>CORRESPONDENCE—</b>	
Ancient Book-keeping .. .. .. .. ..	64
Banks and Trust Receipts .. .. .. .. ..	459
Cash Sales and Receipt Stamps .. .. .. .. ..	7, 64
Executors, Number of .. .. .. .. ..	228
Income Tax (Consequential Loss Insurance) .. .. .. .. ..	229
Income Tax Problem .. .. .. .. ..	6, 65
Landlord and Liquidation .. .. .. .. ..	6
Shakespeare and Accountancy .. .. .. .. ..	229, 265, 277, 354
<b>COST ACCOUNTS—</b>	
Defence Services and (Note) .. .. .. .. ..	199
Installation of a Costing System: Lecture by Mr. M. K. Arnott, F.C.W.A. .. .. .. .. ..	215
Co-ordination and Measurement of Municipal Costs: Lecture by Mr. Joseph Monkhouse, F.C.W.A. .. .. .. .. ..	60
Piece Work and Overtime (Article) .. .. .. .. ..	76
<b>COST OF LIVING, MINISTRY OF LABOUR FIGURE—</b>	
Article <i>re</i> .. .. .. .. ..	414
Counsel's Fees for Interlocutory Work, Inadequacy of (Note) .. .. .. .. ..	167
<b>CUMBERLAND AND WESTMORLAND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
Summer Meeting .. .. .. .. ..	451
Syllabus of Lectures .. .. .. .. ..	116
<b>CURRENCY PROBLEMS—</b>	
Devaluation and British Trade (Article) .. .. .. .. ..	41
Devaluation of the Franc (Notes) .. .. .. .. ..	1
Gold Bloc Devaluation, <i>The Statist</i> and .. .. .. .. ..	92
Gold Clause, Interpretation of (Article) .. .. .. .. ..	75
Lecture by Mr. A. R. Capey, <i>Foreign Manager, District Bank, London</i> .. .. .. .. ..	25
The United States and Gold (Notes) .. .. .. .. ..	358
<b>Death Duties—</b>	
Suggested Allowance of Insurance .. .. .. .. ..	272
<b>DEBENTURES AND THE POWERS OF RECEIVERS—</b>	
Lecture by Mr. Percy H. Walker, F.S.A.A. .. .. .. .. ..	207
Debentures securing "All moneys due or to become due" (Note) .. .. .. .. ..	38
<b>DEVALUATION AND BRITISH TRADE—</b>	
Article on .. .. .. .. ..	41
Devaluation of the Franc—	
Notes <i>re</i> .. .. .. .. ..	1
<b>DEVON AND CORNWALL DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
Annual Dinner .. .. .. .. ..	112
Annual Meeting .. .. .. .. ..	351
Annual Report .. .. .. .. ..	307
Syllabus of Lectures .. .. .. .. ..	82
<b>DIRECTORS, QUALIFICATION AND PART PAYMENT OF—</b>	
Article on .. .. .. .. ..	3
"Dow Theory" in relation to Investments (Notes) .. .. .. .. ..	3
<b>DUBLIN INCORPORATED ACCOUNTANTS' STUDENTS' SOCIETY—</b>	
Syllabus of Lectures .. .. .. .. ..	129
<b>EAST ANGLIA DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
Annual Dinner .. .. .. .. ..	158
Syllabus of Lectures .. .. .. .. ..	32
<b>ECONOMIC OUTLOOK, CONTROLLING FACTORS IN—</b>	
Address by Sir Josiah Stamp .. .. .. .. ..	92
Electricity Commission Report, 1934-35 (Note) .. .. .. .. ..	39
Eve, Mr. Justice, Retirement of .. .. .. .. ..	283
Examinations as a Test of Efficiency—	
British Association and (Note) .. .. .. .. ..	2
<b>EXCESS PROFITS DUTY—</b>	
Note <i>re</i> .. .. .. .. ..	858
Executors, Number of—	
Correspondence <i>re</i> .. .. .. .. ..	228
<b>EXPENDITURE, CONTROL OF—</b>	
Paper by Mr. W. C. Coxall, F.S.A.A. .. .. .. .. ..	476
<b>FATIGUE IN INDUSTRY—</b>	
Article on .. .. .. .. ..	202
Fixed Trusts—	
Conversion into Joint Stock Companies (Note) .. .. .. .. ..	271
<b>FINANCE ACT, 1937—</b>	
Notes <i>re</i> .. .. .. .. ..	411
Text of .. .. .. .. ..	431
<b>FINANCE BILL, 1937—</b>	
Bondwashing .. .. .. .. ..	269, 288
Committee Stage .. .. .. .. ..	431
Mills and Factories, Allowances for .. .. .. .. ..	270, 289, 358
Text of .. .. .. .. ..	332
Wives' Earned Income Relief .. .. .. .. ..	289
<b>FORTHCOMING EVENTS—</b>	
5, 65, 88, 155, 190, 227, 248	
<b>FRAUD, METHODS OF—</b>	
Notes of Lecture by Mr. Bertram Nelson, F.S.A.A. .. .. .. .. ..	466
Lecture by Mr. Sydney M. Caldwell, A.C.A. .. .. .. .. ..	301
<b>"FREE OF INCOME TAX," THE MEANING OF—</b>	
Article on .. .. .. .. ..	236
<b>FRENCH TAX, NEW—</b>	
.. .. .. .. ..	460
<b>FRIENDLY SOCIETIES—</b>	
Annual Report (Notes) .. .. .. .. ..	454
Retirement of Sir George Stuart Robertson .. .. .. .. ..	310
<b>GENERAL KNOWLEDGE: THE QUESTIONS ON COMPANY PRACTICE—</b>	
Lecture by Mr. W. J. Back, Incorporated Accountant .. .. .. .. ..	192
Gold Bloc Devaluation, <i>The Statist</i> and .. .. .. .. ..	92
<b>GOLD CLAUSE, INTERPRETATION OF—</b>	
Article on .. .. .. .. ..	75
<b>GOLD, THE UNITED STATES AND (Notes) —</b>	
Headmasters' Employment Committee—	
Annual Report .. .. .. .. ..	354
<b>HULL AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
Annual Dinner .. .. .. .. ..	220
Syllabus of Lectures (Students' Section) .. .. .. .. ..	32
<b>INCOME TAX—</b>	
Appeals to the General Commissioners—	
Lecture by Mr. R. W. Lynn, Solicitor .. .. .. .. ..	50
Bond-washing, Finance Bill, 1937, and .. .. .. .. ..	269, 288
Budget, 1937—	
Chancellor's Speech .. .. .. .. ..	281
Notes <i>re</i> .. .. .. .. ..	233, 269
Financial Resolutions .. .. .. .. ..	288
Codification of Income Tax Law—	
Committee's Recommendations <i>re</i> Expenses under Schedule E (Note) .. .. .. .. ..	38
Memorandum of Association of British Chambers of Commerce .. .. .. .. ..	103
Memorandum of Income Tax Payers' Society (Note) .. .. .. .. ..	2
Memorandum of Institute of Taxation (Note) .. .. .. .. ..	120
Questions in Parliament (Note) .. .. .. .. ..	412
Companies, Income Tax as Affecting—	
Lecture by Mr. C. C. Bensted, Inspector of Taxes .. .. .. .. ..	55
Consequential Loss Insurance—	
Correspondence <i>re</i> .. .. .. .. ..	229
Depreciation Rates .. .. .. .. ..	17, 225
Discount for Payment of Tax in Advance (Note) .. .. .. .. ..	412
Double Taxation Relief—	
Agreement with Greece .. .. .. .. ..	263
Exemption Claims under Sect. 46—	
Inland Revenue Notice <i>re</i> .. .. .. .. ..	53
Finance Act, 1937 .. .. .. .. ..	431
Finance Bill, 1937 .. .. .. .. ..	332



LECTURES— <i>continued.</i>	PAGE	PAGE	
Insolvencies, The Law relating to Accounts in, by Mr. Gordon E. Radford, Incorporated Accountant .....	18	MUNICIPAL ACCOUNTS— <i>continued.</i>	
Insolvency Law, Simplification of, by Mr. Daniel Mahony, F.S.A.A. ....	291	Fraud discovered by Independent Auditors (Note) .....	201
Leisure of the Professional Man, Distribution of, by Mr. Collin Brooks .....	105	Irregularities in Accounts (Note) .....	355
Limited Liability Companies, The Structure of, by Mr. Fred Woolley, J.P., F.S.A.A. ....	373	Question of Act <i>ultra vires</i> (Note) .....	197
Municipal Accounts, The Audit of, by Mr. J. Tipping, A.I.M.T.A., Incorporated Accountant ....	243	MUNICIPAL COSTS, THE CO-ORDINATION AND MEASUREMENT OF—	
Municipal Costs, The Co-ordination and Measurement of, by Mr. Joseph Monkhouse, F.C.W.A. ....	60	Lecture by Mr. Joseph Monkhouse, F.C.W.A... ....	60
Municipal Electricity Supply Finance, by Mr. W. E. Foden, A.S.A.A. ....	440	Municipal Elections, 1936, Incorporated Accountants and .....	94
Science, The Impact upon Society of, by Sir Josiah Stamp, G.C.B., G.B.E., D.Sc. ....	7	MUNICIPAL ELECTRICITY SUPPLY FINANCE—	
Stock Exchange and Other Markets, by Mr. W. J. Back, Incorporated Accountant .....	425	Paper by Mr. W. E. Foden, A.S.A.A. ....	440
Trustees, Liquidators and Receivers, Duties of, by Mr. A. V. Hussey, Incorporated Accountant .....	444	NATIONAL DEFENCE CONTRIBUTION (AMENDED SCHEME)—	
Unit Trusts, by Sir H. Cassie Holden, Bart. ....	151	Finance Bill and .....	431
LEICESTER AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—			
Syllabus of Lectures .....	32	Notes <i>re</i> .....	357, 411, 453
LEISURE OF THE PROFESSIONAL MAN, DISTRIBUTION OF—			
Lecture by Mr. Collin Brooks .....	105	Text of White Paper .....	384
LETTERS OF REQUEST AND STAMP DUTY			
Letters of Request and Stamp Duty .....	454	Finance Act and .....	433
LIMITED LIABILITY COMPANIES, THE STRUCTURE OF—			
Paper by Mr. Fred Woolley, J.P., F.S.A.A. ....	373	Inland Revenue Circular .....	458
LIVERPOOL AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—			
Annual Meeting .....	408	NATIONAL DEFENCE CONTRIBUTION (FIRST PROPOSAL)—	
Annual Report .....	351	Criticisms and Suggestions .....	344
Investment Fashion, The Change in—		Extracts from White Paper .....	286
Address by Mr. Hartley Withers .....	135	Finance Bill, 1937, and (Article) .....	312
Luncheon .....	213	Notes <i>re</i> .....	269
Meetings .....	162, 261		
Opening of New Hall .....	37, 47	NATIONAL HEALTH INSURANCE (JUVENILE CONTRIBUTORS AND YOUNG PERSONS) BILL—	
Reception and Dance .....	54	Notes <i>re</i> .....	413
Syllabus of Meetings .....	33		
Syllabus of Students' Revision Classes .....	229	NATIONAL SAVINGS SCHEMES—	
LOCAL GOVERNMENT AUDITORS' (SCOTLAND) ASSOCIATION—		Note <i>re</i> .....	229
Article on .....	361	NEWCASTLE-UPON-TYNE AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—	
Note <i>re</i> .....	355	Annual Dinner .....	139
LONDON AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—			
Annual Meeting .....	402	Annual Report .....	352
Dinner at Incorporated Accountants' Hall .....	92, 126	Meeting .....	230
Luncheon to Sir Stephen Killik .....	4, 37, 43	Syllabus of Lectures .....	116
Meeting .....	125		
Reception and Dance .....	207	NORTH LANCASHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—	
Syllabus of Meetings .....	31	Annual Dinner .....	156
MANCHESTER AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—		Annual Report .....	404
Annual Dinner .....	262	Syllabus of Lectures .....	34, 69
Syllabus of Meetings .....	33		
MINORITIES AND REDUCTION OF CAPITAL—		NORTH STAFFORDSHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—	
Article on .....	122	Annual Dinner .....	264
MINORITIES, FRAUD ON—		Annual Meeting .....	404
Article on .....	276	Annual Report .....	353
MOTIVE AND METHOD IN A CHRISTIAN ORDER—		Presentation to Mr. J. Paterson Brodie .....	37, 66
Sir Josiah Stamp on (Article) .....	42	Syllabus of Lectures .....	33
MUNICIPAL ACCOUNTS—			
Audit of Municipal Accounts; Lecture by Mr. J. Tipping, A.I.M.T.A., Incorporated Accountant .....	243	NOTTINGHAM, DERBY AND LINCOLN DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—	
Councillors' Expenses: Ratepayer's Protest (Note) .....	231	Annual Dinner .....	224
Dispute <i>re</i> Electricity Accounts (Note) .....	355	Annual Report .....	353

PAGE	PAGE
<b>OBITUARY—continued.</b>	
Newport, J. B. . . . .	54
Prosser, F. W. . . . .	214
Smith, W. L. . . . .	458
Syfret, E. R. . . . .	248
Walmsley, F. . . . .	124
<b>OFFICERS' ASSOCIATION—</b>	
Annual Meeting . . . . .	162
"Per Pro," Correct Use of (Note) . . . . .	37
<b>PIECE WORK AND OVERTIME—</b>	
Article on . . . . .	76
<b>POPULATION AND INDUSTRY, SOME RECENT TRENDS IN—</b>	
Article on . . . . .	237
<b>Post Office—</b>	
Accounts for Year 1935-36 (Note) . . . . .	201
New Form of Money Orders . . . . .	201
Post Office Savings Bank's 75th Anniversary (Notes) . . . . .	3
<b>PRIME COST—</b>	
Article on . . . . .	415
<b>PROFESSIONAL APPOINTMENTS</b> 25, 197, 314	
Professional Classes Aid Council—Annual Report . . . . .	422
<b>PROXIES FOR USE AT CLASS MEETINGS—</b>	
Article on . . . . .	273
<b>PUBLIC AUDITORS—</b>	
List of . . . . .	177, 223
Eligibility (Note) . . . . .	455
<b>PUBLIC TRUSTEE'S REPORT</b> . . . . .	
QUESTIONS IN PARLIAMENT . . . . .	389
<b>RAILWAY FREIGHT REBATES ACT, 1936—</b>	
Article on . . . . .	169
Railway Revenues (Note) . . . . .	39
<b>REFER TO DRAWER—</b>	
Article on . . . . .	40
<b>RESEARCH—</b>	
Article on . . . . .	272
Incorporated Accountants' Research Committee . . . . .	233, 240, 348
Accounting Research Association . . . . .	113, 121
<b>REVIEWS—</b>	
Accountants' Certificates . . . . .	190
Accounting Fundamentals . . . . .	116
Advanced Accounts (South African Edition) . . . . .	476
Annuity and Loan Redemption Tables . . . . .	439
Audits . . . . .	115
Audit Working Papers . . . . .	439
Bankruptcy, Liquidations and Receiverships, The Law relating to . . . . .	161
Book-keeping and Accounts, Principles and Practice of . . . . .	161
Business Charts . . . . .	439
Companies Diary and Agenda Book, 1937 . . . . .	71
Company Accounting . . . . .	190
Company Accounts . . . . .	476
Company and Local Government Meetings, Procedure at . . . . .	115
Company Secretary, Guide for . . . . .	401
Complete Practical Income Tax . . . . .	71
Current Official Statistics, Guide to . . . . .	476
Dairy Accounts . . . . .	439
Deficient Records, Constructing Accounts from Economics for Commercial Students and Business Men . . . . .	306
Economies, The Approach to . . . . .	476
Examination Guide for the Commercial Student Executors, Administrators and Trustees, Law and Accounts of . . . . .	306
Executorship Law and Accounts . . . . .	115
Factory Administration in Practice . . . . .	401
Filing Systems . . . . .	161
Flexible Budgeting and Control . . . . .	306
Forward Exchange, The Theory of . . . . .	306
<b>REVIEWS—continued.</b>	
Gold Supply, The Theory of . . . . .	161
Goodwill as a Business Asset . . . . .	401
Higher Business Correspondence . . . . .	261
Income Tax and Sur-Tax for Students . . . . .	71
Income Tax as Affecting Local Authorities . . . . .	70
Income Tax, Comparison of Laws in India and England . . . . .	476
Income Tax Law and Practice . . . . .	17
Income Tax Simplified . . . . .	17
Income Tax, The Law of . . . . .	71, 222
Incorporated Accountants' Year Book . . . . .	171
Incorporated Students' Telephone . . . . .	190, 401
Indian Income Tax Act, 1922, Machinery, Procedure and Remedies under . . . . .	17
Indian Income Tax, Refund of . . . . .	161
Joint Stock Companies, Formation, Management and Winding Up of . . . . .	17
Jordan's Company Law and Practice . . . . .	439
Local Authorities, Standard Form of Abstract of Accounts of . . . . .	401
Local Authorities: Internal Financial Control . . . . .	161
"Long Range" Interest Tables . . . . .	306
Mathematics for the Million . . . . .	222
Oldham's Guide to Company Secretarial Work . . . . .	261
Pitman's Year Book and Diary for 1937 . . . . .	190
Portfolio (Pitman's) for Detachable-leaf Books . . . . .	161
Practical Auditing . . . . .	71
Prix de Revent . . . . .	17
Private Companies, Their Management and Statutory Obligations . . . . .	115
Private Companies, Their Utility and the Exemptions they enjoy . . . . .	17
Private Company, The . . . . .	190
Private Limited Company, Formation and Management of . . . . .	439
Rates and Rating . . . . .	115
Shares, Debentures and Bonds, The Issue of . . . . .	161
Spicer and Pegler's Income Tax . . . . .	161
Tax Avoidance . . . . .	70
Tax Saving Deeds and the Finance Act, 1936 . . . . .	70
Trust Accounts, The Law of . . . . .	401
Urlin's Law of Trusts and Trustees . . . . .	162
Verisimpul T.S.M. Cash Book . . . . .	261
Westminster Bank, 1836-1936 . . . . .	207
<b>Rumanian Congress on Accountancy—</b>	
Note re Proceedings . . . . .	384
<b>SCIENCE, THE IMPACT UPON SOCIETY OF—</b>	
Address by Sir Josiah Stamp, G.C.B. . . . .	7
Notes re . . . . .	1
<b>SCOTTISH NOTES—</b>	
Avoiding Intestacy . . . . .	451
Bad Book-keeping, Decay of Country Trade and . . . . .	281
Edinburgh Members, Luncheon to . . . . .	71
Examination Results . . . . .	117, 355
Glasgow Students' Society 118, 163, 197, 281, 267, 307	
Heritable Title, Validity of . . . . .	485
Institute of Accountants and Actuaries, Glasgow— Annual Dinner . . . . .	72
Local Government Auditors (Scotland) Association . . . . .	355
Modern Statute and Case Law . . . . .	308
Municipal Audit—	
Councillors' Expenses: Ratepayers' Protest . . . . .	231
Dispute re Electricity Accounts . . . . .	355
Irregularities in Accounts . . . . .	355
Question of Act <i>ultra vires</i> . . . . .	197
Scots Law, Reform of . . . . .	197
Scots Law of Succession . . . . .	197
Scots <i>versus</i> English Legal Procedure . . . . .	452
Scottish Banks' Services . . . . .	451
Scottish Council Meetings . . . . .	71, 230, 267, 409
Scottish Education Department's Annual Report . . . . .	409
Scottish Law Agents' Society's Annual Meeting . . . . .	409
Scottish Land Court Members, No Age Limit . . . . .	485
Scottish Municipal Elections . . . . .	117
Scottish National Records . . . . .	485

	PAGE		PAGE
<b>SCOTTISH NOTES—continued.</b>			
Scottish Trustee Savings Banks ..	168		
Secretaries' Organisations, Fusion of ..	307		
Stair Society ..	168		
Stamp Duty—Appeal ..	35		
Testators' Heirs ..	35		
Trades House of Glasgow ..	71		
Warranty, A Question of ..	485		
Shakespeare and Accountancy—			
Correspondence <i>re</i> ..	229, 265, 277, 354		
<b>SHARE-PUSHING REPORT—</b>			
Notes <i>re</i> ..	74, 453		
Recommendations of Departmental Committee ..	461		
<b>SHEFFIELD AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Meeting ..	404		
Meeting ..	117		
Syllabus of Lectures ..	34		
Shewell Cooper (Judge)—			
Designation "Accountant," Observations on use of ..	2		
Retirement of ..	115		
Shorthand Notetaking in the Courts—			
Committee's Recommendations (Note) ..	233		
Sign Language in relation to Human Speech (Note) ..	2		
<b>SOCIAL CREDIT SCHEME—</b>			
Notes <i>re</i> ..	454		
<b>SOCIETY OF INCORPORATED ACCOUNTANTS AND AUDITORS—</b>			
Address to King George VI and Queen Elizabeth ..	124		
Annual Meeting ..	311, 315		
Conference in Belfast—			
Articles on ..	359, 362		
Programme ..	270, 277		
Report of Proceedings ..	368		
Report of Dinner ..	379		
Notes <i>re</i> ..	239, 270, 309, 357		
Social Functions ..	383		
Photograph ..	facing p. 363		
Conference with Branches and District Societies ..	326		
Council Meetings ..	46, 78, 170, 238, 325, 416		
Deputy Secretary, Appointment of ..	277		
Disciplinary Committee ..	476		
Edwards, Mr. Ernest E., Resignation of ..	6		
Election of President and Vice-President ..	309		
Examination Results ..	119, 141, 171, 359, 390, 444		
Floodlighting of Incorporated Accountants' Hall—			
Note <i>re</i> ..	301		
Photograph ..	facing p. 311		
Incorporated Accountants' Research Committee—			
Article on ..	272		
Design of Accounts ..	240, 348		
Note <i>re</i> ..	233		
Membership ..	5, 88, 150, 189, 205, 250, 290, 348, 398, 422, 474		
President's Dinner ..	314		
President's Photograph ..	facing p. 311		
<b>SOCIETY OF INCORPORATED ACCOUNTANTS AND AUDITORS—continued</b>			
Auditors— <i>continued</i>			
Scottish Branch—			
Annual Meeting ..	266		
South African (Eastern) Branch—			
Annual Meetings ..	53, 421		
South African (Northern) Branch—			
Annual Meeting ..	381		
Annual Report ..	250		
South African (Western) Branch—			
Annual Meeting ..	402		
<b>SOCIETY OF INCORPORATED ACCOUNTANTS IN IRELAND—</b>			
Annual Dinner ..	89		
Annual Meeting ..	331		
Soulsby, Sir William, Appreciation of ..	199		
<b>SOUTH OF ENGLAND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Report ..	405		
Bournemouth and District Section—			
Annual Dinner ..	67		
Syllabus of Lectures ..	69		
<b>SOUTH WALES AND MONMOUTHSHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Dinner ..	299		
Annual Report ..	406		
Meetings ..	69, 162		
Meetings (Students' Sections) ..	280, 261, 406, 451		
Syllabus of Lectures ..	84		
Special Areas Reconstruction Association—			
Incorporated Accountants and ..	189		
<b>STOCK EXCHANGE AND OTHER MARKETS—</b>			
Lecture by Mr. W. J. Back, Incorporated Accountant ..	425		
<b>SWANSEA AND SOUTH-WEST WALES DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Report ..	407		
Syllabus of Lectures ..	70		
<b>TRUSTEES, LIQUIDATORS AND RECEIVERS, DUTIES OF—</b>			
Lecture by Mr. Albert V. Hussey, A.S.A.A. ..	444		
<b>UNEMPLOYMENT FUND—</b>			
Report of the Comptroller and Auditor-General (Note) ..	234		
<b>UNIT TRUSTS—</b>			
Lecture by Sir H. Cassie Holden, Bart. ..	151		
<b>WEST OF ENGLAND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Meeting ..	408		
Syllabus of Lectures ..	70		
<b>YORKSHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>			
Annual Dinner ..	137		
Annual Report ..	408		
Election of Officers ..	485		

## INDEX TO LEGAL CASES.

PAGE		PAGE	
<b>ACCOUNTANCY—</b>			
American Telephone and Telegraph Company <i>et al v. United States et al</i> —Meaning of "Original Cost" ..	167	Leech <i>v. Stokes Brothers &amp; Pim</i> —Claim against Auditors for Alleged Negligence and Breach of Duty ..	73, 95, 310, 417
Bates (Donald H.) & Co. <i>v. Dale</i> —Purchase of Accountant's Practice; Action to enforce restrictive Covenant ..	421	Lewis <i>v. Gradel</i> —Accountant's Claim for Professional Charges ..	114
Catterson (S. P.) & Son, Limited (in Liquidation) <i>Re</i> ; Bell <i>v. Beeby</i> —Misappropriation of Company's Money by Employee; Allegation of Negligence against Auditor ..	208	Marshall, Sons & Company, Limited, <i>Re</i> —Application by Receiver for Increase in his Remuneration ..	165
		Radford <i>v. Mandelberg &amp; Co., Limited</i> —Investigation of Company's Affairs; Accountant's Claim for Professional Charges ..	449

PAGE	PAGE
<b>ACCOUNTANCY—continued.</b>	
Sayer (John L.), Limited <i>v.</i> Wood, Drew & Co.—Embezzlement by Cashier ; Alleged Negligence by Auditors .....	242
Society of Incorporated Accountants and Auditors <i>v.</i> Butler—Misuse of Designation “ Incorporated Accountant ” ; Injunction .....	78
Spain Brothers & Co. <i>v.</i> Kruger—Action by Accountants for Professional Charges .....	160
<b>ADMINISTRATORS—(See Executorship Law and Trusts).</b>	
<b>BANKRUPTCY—(See Insolvency).</b>	
<b>COMPANY LAW—</b>	
Argentine Central Railway Company, <i>Re</i> —Profits available for Payment of Preference Dividends .....	74
Ashby, Warner & Co. <i>v.</i> Simmons—Assignment of part of Book Debt ; Necessity for Registration .....	36
Brown <i>v.</i> Gaumont British Picture Corporation, Limited—Motion to restrain payment of Preference Dividend ; What Funds are available for Dividends .....	270, 277, 486
Craven-Ellis <i>v.</i> Canons, Limited—Managing Director's Agreement ; Failure to take up Qualifying Shares ; Claim for Remuneration .....	3
Cuthbert Cooper & Sons, Limited, <i>In re</i> —Refusal of Directors to register Transfers under Powers in Articles of Association ; Petition for Winding up .....	355
Dws Plantations, Limited, <i>In re</i> —Scheme for Reduction of Capital ; Right of Crown to compromise Income Tax Claim ? .....	234
Farrer (T. N.), Limited, <i>In re</i> —Appointment for Life of Governing Director ; Voluntary Liquidation ; Claim for Compensation .....	355
Gerzenstein, Limited, <i>In re</i> —Voluntary Liquidation ; Solicitor appointed a Liquidator ; Claim by him for Profit Costs .....	74, 163
Glynn Valley Tramway Company, <i>In re</i> —Unsuccessful Tramway Company ; Sale of Undertaking ; Rights of Debenture Holders .....	410
Imperial Chemical Industries, Limited, <i>Re</i> —Scheme for Re-organisation of Capital of Company ; Opposition by Deferred Shareholders .....	122, 235
Noel <i>v.</i> Trust and Agency Company of Australasia, Limited—Money received by Company in Advance of Calls ; Payment of Interest thereon for many years without deduction of Income Tax .....	271, 410
Waxed Papers, Limited, <i>In re</i> —Meeting of Company to consider Scheme of Arrangement ; Voting Powers of Proxy .....	274, 308, 410
Ward's Will Trusts, <i>In re</i> ; Ringland <i>v.</i> Ward—Surplus on Sale of Company's Assets ; Distribution thereof to Shareholders ; Income or Capital .....	36
Worcester Corsetry, Limited <i>v.</i> Witting—Additional Directors ; Power of Appointment .....	72
<b>EXECUTORSHIP LAW AND TRUSTS—</b>	
Ashton's Estate, <i>In re</i> ; Westminster Bank <i>v.</i> Farley—Is a Gift for Parish Work a Charitable Gift ? .....	410
Attorney-General <i>v.</i> Dickinson and Baron—Accumulations of Income under Settlement ; Aggregate for Estate Duty ? .....	356
Blake, <i>In re</i> ; Berry <i>v.</i> Geen—Bequest of Annuities by Testator ; Trust for Accumulation of Balance of Income ; Application by Residuary Legatee to determine .....	452
Brice's Estate, <i>In re</i> ; Brice <i>v.</i> Frere—Deceased's Estate ; Partial Intestacy ; Creditor's Claim in respect of Gaming Debt .....	272
Christie <i>v.</i> Lord Advocate—Death of Residuary Life Tenant of Estate ; Property Passing on the Death .....	164
<b>EXECUTORSHIP LAW AND TRUSTS—continued</b>	
Collier's Deed Trusts, <i>In re</i> ; Collier <i>v.</i> Collier—Annuities payable out of Income of Trust Fund ; Position regarding Arrears of Annuities .....	452
Corbett (Rev. Lionel) <i>v.</i> Inland Revenue—Ascertainment of Residue ; Prior Payments to Life-tenant .....	454
Cousen's Will Trusts, <i>In re</i> ; Wright <i>v.</i> Killick—Substitutionary Gift .....	486
Hall's Settlement Trusts, <i>In re</i> ; Samuell <i>v.</i> Lamont—Trust for Payment of Legacies ; Death of Legatees before Settlor ; Devolution .....	268
Hepworth's Will Trusts, <i>In re</i> —Testator's Bequest of Residue ; Rights of a Legitimated Child of his Son .....	72
Holland, Deceased, In the Estate of—Limitation upon Number of Executors .....	163
Keen's Estate, <i>In re</i> ; Evershed <i>v.</i> Griffiths—Secret Trust in Will ; Directions to Trustees in Sealed Envelope : Validity of Disposition .....	267
Lewis's Will Trusts, <i>In re</i> ; O'Sullivan <i>v.</i> Robbins—Bequest of Securities by Testator ; Interpretation of Will .....	166, 197
Liberty's Will Trusts, <i>In re</i> —Settled Land ; Creation of Rent Charge by Life-tenant to repay Capital Expenditure thereon ; Life Interest alienated ? .....	268
Liddell-Grainger Will Trusts, <i>In re</i> —Declaration of Domicil in Will not Conclusive .....	38, 118
Midland Bank Executor and Trustee Company <i>v.</i> Yarner's Coffee, Limited—Release of Debts by Testator ; Interpretation .....	308
Mills' Will Trusts, <i>In re</i> ; Marriott <i>v.</i> Mills—Bequest by Testator of “ Belongings ” ; Interpretation .....	166, 197
Morley's Estate, <i>In re</i> ; Hollenden <i>v.</i> Morley—Payments on Account of Pecuniary Legacies ; Appropriation between Principal and Interest .....	410
Patten, <i>In re</i> —Deceased's Widow appointed Personal Representative ; Loans by her to him for Business ; Estate insolvent ; Widow's Right of Retainer .....	72, 118
Pickerill <i>v.</i> Pickerill—Assent to Will by Squeezing Hand ; Validity .....	451
Pilkington's Will Trusts, <i>In re</i> ; Pilkington <i>v.</i> Harrison—Bequest of Life Interest to determine if Charged ; Unregistered Assignment in Scotland ; Forfeiture of Life Interest .....	410
Riddell, <i>In re</i> ; Public Trustee <i>v.</i> Riddell—Public Trustee's Income Fee a Charge on General Residuary Income .....	36
Roberts' Will Trusts, <i>In re</i> ; Younger <i>v.</i> Lewins—Bank appointed Executor and Trustee of Will ; Settled Legacies ; Liability of Settled Funds for Bank's Fees .....	268
Scott <i>v.</i> Inland Revenue Commissioners—Settled Property ; Assessment of Estate Duty .....	198
Skeats, <i>In re</i> ; Thain <i>v.</i> Gibbs—Construction of Will .....	36
Ward's Will Trusts, <i>In re</i> ; Ringland <i>v.</i> Ward—Surplus on Realisation of Company's Assets ; Distribution thereof to Shareholders ; Income of Life-tenant of Shares ? .....	36
<b>INCOME TAX, SUPER TAX AND SUR TAX—</b>	
Allen & Murray <i>v.</i> Trehearne—Death of Managing Director of Company ; Payment of Lump Sum to his Executors under his Service Agreement ; Claim for Income Tax thereon .....	356
Allied Newspapers, Limited <i>v.</i> R. Hindsley—Control of Premises acquired for Business of Company, Loss on Subletting ; Allowable Charge for Income Tax ? .....	310, 486
Bertram <i>v.</i> Wightman—Unoccupied Land ; Claim for Income Tax thereon ; What constitutes “ Occupation ” ? .....	36

PAGE	PAGE
<b>INCOME TAX, SUPER TAX AND SUR TAX—continued.</b>	
Bilsland <i>v.</i> Inland Revenue Commissioners—Intentional Avoidance of Sur Tax; Isolated Transaction; Validity .....	36
British Sugar Manufacturers, Limited <i>v.</i> Inland Revenue—Payment for Services by a Percentage of Company's Profits; Admissibility for Income Tax .....	359
Brown <i>v.</i> Adamson—Income Tax; Claim by Widower for Housekeeper Allowance; Meaning of "Resident" .....	270, 356
Central London Railway Company <i>v.</i> Inland Revenue Company authorised to pay Debenture Interest out of Capital during Construction; Available taxed Profits; Liability to account for Tax deducted from the Interest	
Corbett (Rev. Lionel) <i>v.</i> Inland Revenue—Ascertainment of Residue; Prior payments to Life Tenant; Tax Liability .....	72, 454
Down <i>v.</i> Compston—Professional Golfer; Winnings from Bets on Results of Games; Liability to Assessment for Income Tax .....	356
Duckworth <i>v.</i> Lowe—Income Tax; Assessment of Non-Residents .....	356
Eaton-Turner <i>v.</i> McKenna—Residence in United Kingdom; Employment Abroad; Income Tax Liability .....	38, 118
Ecclesiastical Commissioners <i>v.</i> Sackville Estates—Deduction of Income Tax from Rent	
Elmhirst <i>v.</i> Commissioners of Inland Revenue—Income Tax—Resident Person's Marriage to Non-Resident Lady; Appeal against Inclusion of Wife's Pre-Nuptial Income in computing Three Years' Average .....	356
Emery (John) and Sons <i>v.</i> Inland Revenue Commissioners—Speculative Builders; Creation of "Ground Annuals"; Liability to Income Tax thereon .....	232
Greyhound Racing Association (Liverpool), Limited <i>v.</i> Cooper (Inspector of Taxes)—Claim for Income Tax on Lump Sum received for Surrender of Lease; Capital or Income?	201
Harrison <i>v.</i> John Cronk and Sons, Limited—Estate Development by Builders; Part Financing of Sales of Houses by Deposits with Building Societies; Position <i>re</i> Income Tax .....	121, 198
Hughes <i>v.</i> Bank of New Zealand—Non-resident Bank with Branch in London; Claim for Income Tax on Income from Investments .....	121, 232
Inland Revenue Commissioners <i>v.</i> Lawrence, Graham and Company—Sale of Reversion subject to Mortgage; Addition of Arrears of Interest less Tax; Payment thereof out of Proceeds; Liability to account for Tax .....	356
Inland Revenue Commissioners <i>v.</i> New Sharlston Collieries, Limited—Payment by Lessees of Minerals by Right to let down Surface; Claim to deduct for Income Tax .....	268
Inland Revenue <i>v.</i> Cull—Payment of Dividend by Company "Without Deduction of Income Tax"; Position as regards Sur-tax .....	359
Lincolnshire Sugar Company, Limited <i>v.</i> Smart—Advances received under Beet Sugar Industry (Assistance) Act, 1931; Claim for Income Tax thereon .....	166, 268
Lyons <i>v.</i> Collins—Ascertainment of Annual Value of Property for Income Tax; Is Valuation by a Person of Skill conclusive? .....	198
Moss Empires Limited <i>v.</i> Inland Revenue Commissioners—Company's Guarantee of another Company's Dividends; Claim to treat Payments thereunder as "Annual Payments" .....	412, 486
National Mortgage and Agency Company of New Zealand <i>v.</i> Commissioners of Inland Revenue—English Company; Payment of Debenture Interest in New Zealand; Dominion Income Tax Relief .....	308
<b>INCOME TAX, SUPER TAX AND SUR TAX—continued.</b>	
Noel <i>v.</i> Trust and Agency Company of Australasia, Limited—Money received in advance of Calls; Payment of Interest thereon for many years without deduction of Income Tax .....	271, 410
Palmer <i>v.</i> Cattermole—Failure of Testator to make proper Income Tax Returns; Liability to Assessment of his Executrix .....	271, 410
Reed <i>v.</i> Cattermole—Manse occupied by Methodist Minister; Outgoings paid by Circuit; Claim for Income Tax thereon under Schedule E .....	200, 268
Rhokana Corporation, Limited <i>v.</i> Inland Revenue Commissioners—Debenture Holders' Option to claim Payment of Interest in different Currencies; Ascertainment of Income Tax deductible .....	284, 308
Trinidad Petroleum Development Company <i>v.</i> Commissioners of Inland Revenue—Company's Assessable Profits covered by Losses brought forward; Company's Right to retain Income Tax deducted from Annual Interest .....	36, 74, 356
Williamson <i>v.</i> Ough—Payments on account of Income out of Capital under Special Authority in Will; Liability to Income Tax .....	72
Wilson <i>v.</i> Mannooch—Isolated Gain but no Trade; Liability to Assessment .....	486
<b>INSOLVENCY—</b>	
Anchor Line (Henderson Bros.), Limited, <i>In re</i> —Company's Overdraft secured by floating charge; Liquidation of Company; Assets included heritable Property in Scotland; Validity of Charge thereon .....	452
Andrew, <i>In re; ex parte</i> Official Receiver—Execution levied by Creditor; Bankruptcy; Meaning of "the Benefit of the Execution" .....	164
Bulmer, <i>In re; ex parte</i> Greaves—Bankruptcy; Committee of Inspection; Fiduciary Position of Holder of Proxy for Member thereof .....	104, 164, 172
Casse, <i>In re</i> —Deed of Arrangement; Contingent Liability; Right of Proof .....	486
Collier (Thomas) & Co., Limited, <i>Re</i> —Company Wound Up; Subsequent Discovery of further Assets; Application to Court by Liquidator for Revival of the Company .....	166
Debtor, A (No. 5 of 1936), <i>In re</i> —Deed of Assignment; When not available as an Act of Bankruptcy .....	118
Debtor, A (No. 231 of 1936), <i>In re</i> —Bankruptcy Petition by Moneylenders; Tender by Debtor of Amount of Provable Debt and Costs Refused; Right to Receiving Order .....	198
Debtor, A (No. 627 of 1936), <i>In re</i> —Bankruptcy Petition against Married Woman .....	292
Dunlop Rubber Co. <i>v.</i> Haigh & Sons—Deed of Arrangement; Assent by one Branch of Company binding on Whole Company .....	74, 165
Farrer (T. N.), Limited, <i>In re</i> —Appointment for Life of Governing Director; Voluntary Liquidation; Claim for Compensation .....	355
Gerzenstein, Limited, <i>In re</i> —Voluntary Liquidation; Solicitor appointed a Liquidator; Claim by him for Profit Costs .....	74, 168
Grosvenor Securities, Limited, and Another <i>v.</i> Diamantidi—Agreement for Purchase of Shares; Contract subject to Accountant being satisfied Company was Solvent .....	205
Harrods Limited <i>v.</i> Tester—Judgment obtained against married Woman; Garnishee Proceedings in respect of her separate banking account .....	271
Judgment Debtor (No. 1589 of 1936), <i>In re</i> —Bankruptcy Notice; Substituted Service .....	198

PRINTED BY

T. WHITTINGHAM & CO., LIMITED,

50. SOUTHWARK BRIDGE ROAD, S.E.1.

